

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 4204, 4509 & 4554

CERTIFICATION OF COUNSEL

I, Matthew R. Pierce, counsel to FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (the “Debtors”), hereby certify as follows to the best of my knowledge, information and belief:

1. On November 29, 2023, the Debtors filed with the United States Bankruptcy Court for the District of Delaware (the “Court”) the *Motion of Debtors for Entry of an Order Establishing a Schedule and Procedures for Estimating Claims filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 4204] (the “Motion”).²

2. On December 6, 2023, the United States Department of Justice (the “DOJ”) filed the *United States’ Objection to Debtors’ Motion for Entry of an Order Establishing a Schedule and Procedures for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 4509] (the “Objection”).

3. On December 7, 2023, the Official Committee of Unsecured Creditors (the “Committee”) appointed in these chapter 11 cases filed *The Official Committee of Unsecured*

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063, respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua, and Barbuda.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to them in the Motion.

Creditors' Statement in Support of the Debtors' Motion for Entry of an Order Establishing a Schedule and Procedures for Estimating Claims Filed by the Internal Revenue Service [D.I. 4554].

4. On December 13, 2023, the Court held a hearing (the "Hearing") to consider, among other things, the Motion.

5. The Debtors have revised the proposed order (the "Revised Order") consistent with the Court's ruling on the Motion at the Hearing, a copy of which is attached hereto as **Exhibit A**. A copy of the Revised Order compared against the proposed order filed with the Motion is attached hereto as **Exhibit B**.

6. The Revised Order has been circulated to the DOJ and the Committee (collectively, the "Parties"). The Parties have reviewed the Revised Order and believe the Revised Order accurately reflects the Court's ruling on the Motion at the Hearing and do not object to entry of the Revised Order. In accordance with the Court's electronic order processing procedures, a clean copy of the Revised Order shall be uploaded to CM/ECF.

7. Accordingly, the Debtors respectfully request that the Court enter the Revised Order at its earliest convenience.

Dated: December 21, 2023
Wilmington, Delaware

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/s/ Matthew R. Pierce

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